

9 December 1960

FISCAL DIVISION

Policy and Procedure Memorandum No. 7

1. The audit of vendor vouchers has resulted in a question of whether a machine prepared invoice should be printed or stamped original to be acceptable as an original invoice in the audit process. Messrs. Harry Harper and Blaine Pinney, members of the Accounting and Audit Staff of the Policy Staff, General Accounting Office, were contacted and their opinion concludes that it is not necessary to require the word "original" on an invoice. The General Accounting Office will accept an invoice as original, when administratively approved and the Agency's procedures provide for the prevention of duplicate payments.
2. The Fiscal Division will accept a machine prepared invoice as an original and, if otherwise correct, process the billing for payment.

STATINTL

  
Chief, Fiscal Division

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